

## REMARKS

Favorable reconsideration is respectfully requested.

The claims are 1, 2 and 4-39.

The above amendment incorporates the features of claim 3 in claims 1 and 2.

The significance of this amendment will become further apparent from the remarks below.

Claims 1-39 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over Subramanian et al. (US 6,127,089) in view of Zampini et al. (US 6,503,689) and in further view of Takahashi et al. (US 7,045,276) or Kawamura et al. (JP 10-282672) in view of its English language abstract.

This rejection is respectfully traversed.

Firstly, the structure of the resin component of the present claims, in which the “sulfonic acid residue” occurs, is completely and unobviously different from the structure of the “high molecular compound having a functional group which generates sulfonic acid in the composition” described in cited Takahashi et al. and Kawamura et al.

Furthermore, in accordance with the above amendment, the difference in structure between the present claims and the cited references becomes clearer, and that adopting the resin component described in the amended claim 1 has the advantageous effects described in the present specification at page 22, lines 18 to 20 as follows: “...while a property of entering into an etching space and ease of removal after use are maintained, the poisoning phenomenon can be prevented...”

Moreover, Takahashi et al. and Kawamura et al. do not describe or suggest uses for the undercoating material and the filler material. Therefore, there is no motivation for combining Subramanian et al. and Zampini et al. with Takahashi et al. and Kawamura et al.

Even if it were possible *arguendo*, combine the cited references, the resultant combination would not provide a material which has the abovementioned advantageous effects.

For the foregoing reasons, it is apparent that the rejection of prior art is untenable and should be withdrawn.

No further issues remaining, allowance of this application is respectfully requested.

If the Examiner has any comments or proposals for expediting prosecution, please contact undersigned at the telephone number below.

Respectfully submitted,

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